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**BUDGET,
FINANCE, AND
AUDIT STANDING
COMMITTEE**

City of Detroit



OFFICE OF THE AUDITOR GENERAL



**Audit of the Coleman A. Young
International Airport
July 1, 2016 – June 30, 2018**



Office of the Auditor General

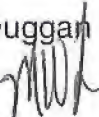
Mark W. Lockridge, Auditor General

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MEMORANDUM

DATE: June 3, 2019

TO: Honorable City Council
Honorable Mayor Mike Duggan

FROM: Mark W. Lockridge, CPA 
Auditor General

RE: **AUDIT OF THE COLEMAN A. YOUNG INTERNATIONAL AIRPORT**

CC: Brad Dick, Group Executive, Infrastructure
Jason Watt, Airport Department Director
David P. Massaron, Acting Chief Financial Officer
John Wallace, Agency CFO
Stephanie Washington, Esq., City Council Liaison

Attached for your review is our report on the Audit of the Coleman A. Young International Airport (Airport Department). This report contains our audit purpose, scope, objectives, methodology and conclusions; background, our audit findings and recommendations; and the responses from the Airport Department and the Office of the Chief Financial Officer.

Responsibility for the installation and maintenance of a system of internal control that minimizes errors and provides reasonable safeguards rests entirely with the Airport Department. Responsibility for monitoring the implementation of recommendations is set forth in Section 7.5-105(4) of the City Charter which states in part:

Recommendations that are not put into effect by the department shall be reviewed by the Finance Director who shall advise the Auditor General and the City Council of the action being taken with respect to the recommendations.

We would like to thank the employees of the Airport Department and the Office of the Chief Financial Officer for their cooperation and assistance extended to us during the audit. Copies of all of the Office of the Auditor General reports can be found on our website at [www.detroitmi.gov/Government/Office of the Auditor General](http://www.detroitmi.gov/Government/Office_of_the_Auditor_General).

AUDIT OF THE COLEMAN A. YOUNG INTERNATIONAL AIRPORT

July 1, 2016 – June 30, 2018

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AGENCY RESPONSE

Airport Department
Office of the Chief Financial Officer

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AUDIT PURPOSE, SCOPE, OBJECTIVES, METHODOLOGY, AND CONCLUSIONS

AUDIT PURPOSE

The audit of the Coleman A. Young International Airport (Airport Department) was performed in accordance with the Office of the Auditor General's charter mandate as noted in Section 7.5-105(1) which states:

Make audits of the financial transactions, performance and operations of City agencies based on an annual risk-based audit plan prepared by the Auditor General, or as otherwise directed by City Council and report findings and recommendations to City Council and the Mayor.

AUDIT SCOPE

Our audit focused on the Airport Department's internal control procedures for transactions of cash receipts, disbursements, revenue, capital assets, and year-end closing procedures for the period from July 1, 2016 through June 30, 2018; and the status of prior audit findings.

Our audit was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States, except for the completion of an external peer review of the Office of the Auditor General within the last three years.

AUDIT OBJECTIVES

The audit objectives were:

- To determine the efficiency and effectiveness of the department's core operations.
- To evaluate the adequacy of the department's internal controls over the major financial reporting processes, specifically, cash receipts, disbursements, capital assets, and revenues noting any control weaknesses.
- To determine whether the department is complying with applicable Finance Directives, policies, plans, procedures, laws, and regulations.
- To determine the status of each audit finding and issue of non-compliance in the prior audit report.

AUDIT METHODOLOGY

To accomplish the audit objectives, our audit work included:

- Reviewing the prior audit report and working papers, City Charter, Municipal Manual, City's financial reports, the department's budget reports and organization charts.
- Gathering policies and procedures of core operations and similar data.
- Conducting an audit-planning meeting to determine the scope and audit objectives, and to determine the financial transactions and/or areas to audit.

- Developing questions regarding the department's transactions, controls, functions, records, and personnel.
- Identifying risks relative to financial transactions and mitigating controls with department personnel.
- Interviewing department personnel, reviewing documentation, and making observations to aid in developing audit programs.

CONCLUSIONS

We determined that the Airport Department:

- Was efficient and effective in their core operations.
- Controls over refundable deposits were inadequate.
- Did not comply with applicable procedures. The Airport Department:
 - Failed to secure Lease Agreements for tenants.
 - Failed to obtain City Council approval for Leases.
 - Failed to maintain Capital Assets Miscellaneous Buildings.
- Resolved four of six prior audit findings and the one prior issue of non-compliance.

BACKGROUND

The Detroit City Airport opened in 1927. The original terminal building located at the southeast corner of the airport was completed in 1930. In 1966, a new terminal was added to the northwest corner of the complex, and the original terminal/administration building and adjoining airplane hangars became known as the Executive Terminal.

A runway expansion occurred in 1988, but the runways were still too short for many commercial flights. All commercial airlines left the airport by 2000. The Detroit City Airport was renamed the Coleman A. Young International Airport in 2003 and is currently owned by the City of Detroit. The current terminal (built in 1966) is used for private, cargo, and corporate flights under the Department of Transportation, Federal Aviation Administration (FAA) jurisdiction.

Today, the City of Detroit leases space in some of the hangars for storage of private and corporate airplanes. Other hangars are used for storage and display of airplanes that are part of the World Heritage Air Museum and two Hangar bays are currently rented out for events by AVFlight, a third party contractor.

AVFlight became the fixed based operator for the Airport Department in 2011. The most recent contract was approved in April 2016, by City Council for a three year term expiring on June 30, 2019. As part of the contract, the vendor also collects landing and aircraft parking fees on behalf of the Airport Department. According to the agreement, the Airport Department is to receive the following percentages of fees generated or collected by AVFlight.

<u>REVENUE TYPES</u>	<u>AIRPORT DEPARTMENT PERCENTAGE OF FEES</u>
T-Hangar Rental	100%
Bay Rental	100%
Parking/Tie Down Fees	85%
Landing Fees	85%
Fuel Flowage Fees	\$0.10 per gallon of aircraft fuel received
Concession Fee	4% of Total Gross Receipts
Office Space Rental	100%
Special Events	

The Airport Department's mission is that it continues to evolve by bringing costs in line with revenue and improving services. The emerging strategy is to accelerate the growth of Detroit as a commercial and industrial transportation center and maximize the Colman A. Young Airport's economic benefit to the community and region.

The Airport Department is an enterprise agency, and receives a general fund subsidy. The general fund subsidy for the Airport Department for fiscal year 2017-2018 is \$900,000. Mr. Jason Watt was appointed director of the Airport Department in March 2014.

Office of the Chief Financial Officer

Emergency Manager Order no. 41 dated March 28, 2013 ordered in part, that the Chief Financial Officer establish a centralized financial management organizational structure, to be called the Office of the Chief Financial Officer (OCFO). The OCFO is a centralized financial management operation which consolidates all finance related functions within the City. The OCFO oversees, controls and directs all finance personnel within all City departments, divisions, and agencies. The OCFO includes the following divisions: Executive Office of the Office of Chief Financial Officer, Office of Budget, Office of Assessor, Office of Contracting & Procurement, Office of Controller, Office of Departmental Financial Services, Office of Financial Planning & Analysis, Office of Grants Management, and Office of Treasury.

The Office of Departmental Financial Services (ODFS) is a financial partner to City agencies. Areas of focus include budget administration, program analysis/evaluation, finance and accounting, internal controls, financial systems, strategic planning, and performance metrics. Finally, John Wallace is the current ODFS Agency CFO assigned to the Airport Department and is responsible for the ODFS staff assigned to the Airport Department. Every city department has an ODFS Agency CFO assigned to assist it in various financial transactions.

STATUS OF PRIOR AUDIT FINDINGS

The prior audit report on the Airport Department dated September 2009 contained six findings and one noncompliance issue. The status of each prior audit finding is noted.

1. Airport Department Does Not Verify the Accuracy of Concession Revenue
This finding has been resolved.
2. Inadequate Controls over Refundable Deposits
This finding has not been resolved and is discussed in Finding #4 on page 13 of this report.
3. Inadequate Controls Over Cash Receipts
This finding has been resolved.
4. Inadequate Controls Over Imprest Cash
This finding has been resolved.
5. Airport Department Does Not Fully Comply with the City Purchasing Directive
This finding has been resolved.
6. Airport Department Did Not Obtain Lease Agreements
This finding has not been resolved and is discussed in Finding #1 on page 6 of this report.
7. Airport Department Did Not Fully Comply with the Year-end Closing Procedures
This finding has been resolved.

AUDIT FINDINGS AND RECOMMENDATIONS

1. The Airport Department Failed to Secure Lease Agreements for Some Tenants

The Coleman A. Young International Airport (Airport Department) currently rents 58 units including Hangars (Small, Medium, and Large), Bays and other. The Airport Department acts as its landlord. A landlord is the party agreeing to transfer possession and use of the rental property, usually the owner (but may also include an agent or employee of the owner, or a management company). The business or individual occupying space at the Airport are tenants. A tenant is the party taking possession and use of the rental property from the landlord under a lease. A tenant's right to possession and use is called a tenancy or leasehold.

A lease is a contract between the tenant and landlord, transferring possession and use of the rental property. The Airport Department leases are Periodic Tenancy or Tenancy at Will. This type of tenancy is perpetual in duration. It is created by actual or implied consent. In month-to-month tenancy, the lease is considered renewed at the end of each rental period (month-to-month or week-to-week, depending on how often rent must be paid). The termination procedure is governed by Michigan Compiled Laws and requires notice.

We determined that:

- 16 of 58 (or 28%) tenants currently do not have leases.
- 42 of 58 (or 72%) leases of current tenants were available for review.
- 9 of 58 (or 16%) tenants have leases that were originated between 1988 and 2007.
- Tenants are paying rates that were last modified in August 2006.
- 4 of 58 (or 7%) tenants with leases do not have a rent amount listed.
- 8 of 58 (or 14%) tenants are not paying the amount of rent listed in their agreement.

A Practical Guide for Tenants and Landlords prepared by the Michigan Legislature reads as follows:

A lease can be written or oral, but a written lease provides the best protection for both the landlord and the tenant. Whether there is a fixed-term tenancy or a periodic tenancy, it is best to have a written record of the rental agreement. A written record is a permanent record that may be used for reference if misunderstandings arise.

The common-law requirements for a commercial lease (or an agreement to lease) are minimal. An agreement on four basic points is required: (1) the parties, (2) the property, (3) the amount of rent to be paid, and (4) the duration of the lease.

Failure to secure appropriate lease agreements from the tenants increases the risk that misinterpretations regarding the provisions and conditions of the tenant's occupancy may occur. The Airport Department is not collecting the appropriate amount of revenue and no one is reviewing the amount of revenue collected which reduces the amount of funds they have available for operating cost. In addition, the Airport Department is not provided with any certainty as to how long the tenants will occupy the premises.

According to an Airport staff member, they are in the process of converting lease agreements to license agreements with the assistance of the City's Law Department.

We determined that written lease agreements are not always obtained nor updated for tenants. Rental rates have not been changed since 2006 and leases may have been lost or misplaced because some of the leases are more than 30 years old.

RECOMMENDATIONS

We recommend that the Airport Department:

- Implement annual or multi-year tenant leases with definite term limits which will require the Airport to review leases at some pre-determined level.
- Obtain, update and retain leases for all tenants ensuring that all required provisions are included in the document.
- Review the Revenue Fee schedule to determine if an increase in fees is appropriate.
- Document any variation to rental amounts including the reason why the variance was granted.

2. The Airport Department Failed to Obtain City Council Approval for Leases

The Airport Department has 58 tenants. None of the respective lease agreements had any documentation indicating that they were reviewed or approved by City Council as required by the City's Charter.

In the City Charter's Detroit Code of Ordinances, Section 18-5-21, requires Council approval for certain contracts including all revenue contracts, regardless of dollar value.

Also, Section 4-1-2 of the City's Charter, Responsibilities of Airport Department requires:

- The department may, with the approval of City Council lease any of the buildings or land under its control whenever required by the interest of the City.
- The department may make, with the approval of the City Council, all contracts or leases necessary to carry out the objectives and purposes of the department, as provided in this section.

All leases:

- Are not authorized by City Council and have not been reviewed by the Law Department.
- Are missing information such as rent amounts, tenant signatures, and/or signatures from appropriate City representative(s).
- May not be enforceable as written.

Some tenant leases

An Airport Department staff member was not aware of the exact language contained in the Detroit Code of Ordinances. In addition, the staff member believed that a change from a lease agreement to a license agreement would not require the City Council approval.

RECOMMENDATION

We recommend that all revenue contracts (as determined by the Law Department) be approved by City Council in accordance with the Detroit Code of Ordinances.

3. The Airport Department Failed to Maintain Capital Assets-Miscellaneous Buildings

We toured the miscellaneous buildings at the Airport which included hangars, bays, and buildings. We determined that the following capital assets were not properly maintained by the Airport Department:

The Executive Terminal



The Flight School



Below are photos of four hangars in poor condition. In total there are 53 North Connor T-hangars, 9 small, 20 medium and 8 large Southwest T-hangars and 6 bays.



The Government Finance Officers Association Capital Asset Management Best Practices requires:

- Allocating sufficient funds in the multi-year capital plan and annual operations budget for the condition assessment determination and reporting, preventative maintenance, repair, renewal and replacement of capital assets in order to continue the provision of services that contribute to public health, safety, and quality of life of the public.

- Each government should establish an on-going source of funds in both the multi-year capital plan and operating budget for the maintenance and renewal and replacement needs of its capital assets consistent with this best practice. If the capital assets are part of the function of an enterprise fund, the rates, fees and charges may need to be adjusted to meet the funding requirements.

Failure to maintain the units resulted in potential lost revenue for these units is as follows:

<u>Unit Type</u>	<u>Rent</u>	<u>Units Not Occupied</u>	<u>Potential Lost Revenue for 12 months</u>
North Connor T-Hangars	\$210/month	53	\$133,560.00
Southwest Small Hangars	\$210/month	9	22,680.00
Southwest Medium Hangers	\$235/month	20	56,400.00
Southwest Large Hangers	\$350/month	8	33,600.00

The Bays Below are rented based on square footage x \$3.30:

<u>Bay Number</u>	<u>Sq. Feet</u>	<u>Potential Lost Revenue for 12 months</u>
3	12,342	\$ 40,728.60
4	11,763	38,817.90
6	11,763	38,817.90
7	11,763	38,817.90
8	11,763	38,817.90
12	11,763	38,817.90
Total Annual Lost Revenue		\$481,058.10

The lack of investment makes it increasingly difficult to sustain the asset in a condition necessary to provide expected service levels. Ultimately, deferring essential maintenance or asset replacement reduces the Airport's ability to provide services and could threaten public health, safety and overall quality of life. In addition, as the physical condition of the asset declines, deferring maintenance and/or replacement could increase long-term costs and liabilities.

The hangars are causing a dangerous environment for Airport Department staff and guest. There are four families of coyotes living on the Airport property, birds have inhabited some of the hangars causing a bio-hazard from waste ultimately compromising the health and safety of individuals as well as impacting the City's ability to rent these facilities to generate revenue.

We determined that budgetary pressures have impeded the Airport Department's expenditure and investment for maintenance and replacement of capital assets.

RECOMMENDATION

We recommend that the Airport Department specifically include plans to maintain the hangars, bays, and buildings in its capital agenda.

4. Controls Over Refundable Deposits Are Inadequate

The Airport Department collects refundable security deposits for hangar, bay rentals, badges and keys. Refundable deposits are liabilities. Tenants who terminate their leases with the Airport Department are entitled to a refund of their deposit. The Airport Department's Refundable Deposits as of June 30, 2018 are as follows:

<u>Amount</u>	<u>Purpose</u>
\$10,619.50	Rent
1,725.00	Badges
6.00	Keys
<u>\$12,350.50</u>	TOTAL

The following conditions exist:

- The refundable deposits are commingled with Airport Department's general operating funds.
- There is currently no written policy on how to handle refundable deposits.
- The list of refundable deposits does not have the date that the deposit was received nor the contact information for the individual that paid the deposit.
- 8 of 38 (or 7%) people with refundable rent deposits tested on the list do not have a current lease.
- 8 of 10 (or 80%) people with refundable badge deposits tested did not have current Airport Security Badges

Tenants are entitled to a refund of their initial deposit once the Airport Department receives a thirty-day written notice indicating the tenant is vacating their rental space and there is no outstanding balance due on the tenant's account. Refundable deposits should be held separately from all other funds and should be available once the aforementioned conditions are met.

Refundable deposits are not revenue to the Airport Department. When Tenant Refundable Deposits are commingled with the Airport Department's general operations and maintenance funds, enough funds are not available to cover the tenant liabilities of the airport.

According to an Office of the Chief Financial Officer staff person:

- The refundable deposits are not in a restricted account.
- The funds were deposited in the Airport Department Operations account prior to 2016, 2017 and 2018.
- Office of Departmental Financial Services (ODFS) deems the amount to be immaterial taken as a whole and it's highly unlikely that all customers with deposits would require a refund at one-time.

RECOMMENDATIONS

We recommend the Airport Department:

- Work with the Office of the Treasury to secure the Refundable Deposits in accordance with Treasury's mission which is "to effectively, timely and accurately collect and record all taxes, special assessments, fees and other monies received by the City of Detroit; act as the custodian of all funds and other assets belonging to the City; and disburse all funds as authorized by the City Chief Financial Officer/Finance Director."
- Create a written policy regarding the handling of Refundable Deposits. Revise tenant lease agreements (if necessary) to include language that specially states what will happen to the refundable deposit when a tenant vacates the property by abandonment, regular lease termination or eviction due to default of lease payments.
- Update the list of Refundable Deposits and return Refundable Deposits if the tenant is longer at the Airport.

NOTEWORTHY ACCOMPLISHMENTS

The old Southwest Airline Office building located at 11499 Connor which was vacated in 1993 has recently been renovated and reopened in October 2018 as the Youth in Aviation Building.



With donated funds over the past year, non-profit 'We the Friends of Detroit City Airport (FDCA)' have renovated the building just east of the terminal for Youth Education in Aviation. The building has two classrooms, as well as meeting and office space. The program includes aviation, science, technology, engineering, mathematics and the potential economic opportunities.

FDCA also collaborated with the Tuskegee Airmen - Detroit Chapter to bring aviation student training. The Tuskegee Airmen are remembered and commemorated on a wall inside the building.



During the audit, the audit team met with the following groups that are trying to assist the Airport Department and the City of Detroit with revitalizing the Airport and the surrounding neighborhood by introducing City residents, especially children to aviation and aviation careers.

Civil Air Patrol – The Civil Air Patrol (CAP) is the official U.S. Air Force auxiliary and is a nonprofit organization. CAP is tasked by the Air force to perform 90% of U.S. inland search and rescue missions. Members play a leading role in aerospace education and serve as mentors to nearly 24,000 young people in the CAP's cadet program. They currently have 20 members at the City Airport.

Tuskegee Airman Detroit Chapter – Founded in 1941, and nicknamed, "The Red-Tails," the Tuskegee Airmen were the group of African-American pilots, who were allowed to fight in World War II, after First Lady Eleanor Roosevelt highlighted their training. Officially they formed the 332nd Fighter Group and the 477th bombardment Group of the Army Air Force.

Many veteran Tuskegee Airmen have distinguished themselves and made substantial contributions to our country. Detroit has the distinction of starting the first membership chapter, and has several Documented Original Tuskegee Airmen in our community to inspire and mentor our youth. They have approximately 20 children in their program right now.

Friends of Detroit City Airport – Mission is to expose the aviation industry to Detroit area youth as a career path and showcase the leadership and development opportunities of this community. They provide opportunities focusing on:

- Youth education in aviation (with a S.T.E.M. curriculum base)
- Community improvement/economic development
- Increased efforts to return youth aviation education back to airport grounds
- Celebrating sponsor investment (successful donor fundraising)
- 90 years of continuous service on the east side at Gratiot & Conner

The Detroit City Council Airport Task Force – Their purpose is to maximize the return to the city of Detroit through retaining the airport functioning for aviation purposes.

Black Pilots of America (BPA) – Their purpose is to encourage youth to remain in school and to enter the field of aviation and promote aviation to people from all walks of life. BPA is a branch of the Tuskegee Airmen.



CITY OF DETROIT
MAYOR'S OFFICE

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March 28, 2019

Mark W. Lockridge, Auditor General
Office of the Auditor General
2 Woodward Avenue
Room 216, Coleman A. Young Municipal Center
Detroit, Michigan 48226

Dear Mr. Lockridge:

The following presents the Coleman A. Young International Airport's responses for the indicated findings and recommendations for the Audit of the Coleman A. Young International Airport report as prepared by the Office of the Auditor General.

Finding No. 1 Airport Long Term Lease

Response:

The Airport's long term leases are all being placed under contract. Purchasing is waiting on final clearances from two of the tenants - Law Department is reviewing what they have so far. When this is completed we will send to Council.

Finding No. 2: Airport Short Term Leases

Response:

For the short term leases (under 30 days) we are going to present Council with a Resolution allowing the Airport Director to negotiate and settle those leases internally for a period of 18 months. During that period we will work with Council on a potential ordinance change allowing this process to occur - if approved by Council - with corresponding reporting to appropriate parties.

We believe we have a good action plan in place and I working with Jason and his team to "tighten" up these long neglected processes with the Airport.

Sincerely,

Brad Dick
Group Executive

MICHAEL E. DUGGAN, MAYOR



CITY OF DETROIT
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF DEPARTMENTAL FINANCIAL SERVICES

Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 1010
Detroit, MI 48226
Phone: (313) 224-3379

March 28, 2019

Mark Lockridge, Auditor General
Office of the Auditor General
2 Woodward Avenue, Suite 216
Detroit, MI 48226

Dear Mr. Lockridge:

The following presents the Department's response for the indicated findings and related recommendations in the Audit of the Coleman A. Young International Airport prepared by the Office of the Auditor General.

Finding No. 4 Controls Over Refundable Deposits Are Inadequate

RECOMMENDATION

We recommend the Airport Department:

Open a separate bank account for the Refundable Deposits to ensure that the funds are safeguarded and available.

Create a written policy regarding the handling of Refundable Deposits. Revise tenant lease agreements (if necessary) to include language that specially states what will happen to the refundable deposit when a tenant vacates the property by abandonment, regular lease termination or eviction due to default of lease payments.

Update the list of Refundable Deposits and return Refundable Deposits if the tenant is longer at the Airport.

AIRPORT RESPONSE

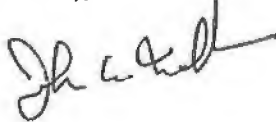
Management is in the process of updating the Refundable Deposit procedures in connection with the Airport Revenue Resolution. These procedures will be updated to align with the policy statements contained in CFO Directives 2018-101-017: Cash Management and 2018-109-001: Cash Handling, which govern cash management and handling. This update is expected to be completed before June 30, 2019.

The Refundable Deposits liability (list) was posted in the General Ledger and CAFR year-end report at June 30, 2018. Refundable Deposits were also reported via the City of Detroit's year-end forms closing process.

Finally, the Office of the Chief Financial Officer (OCFO) does not agree with the recommendation to open a separate bank account for Airport refundable deposits. Consistent

with CFO Directive 2018-101-017: Cash Management, the OCFO is in the process of consolidating City bank accounts into a common cash pool. Section 6.5.1 of this Directive states: "In order to optimize earnings, City Funds shall be deposited into the City's main cash pool unless a segregated account is required by State, Federal or other guidelines (i.e. bond documents)." No such requirements or guidelines govern refundable deposits and we believe that it is proper for them to be maintained in the common pool.

Sincerely,




John Wallace
Agency CFO
Office of the Chief Financial Officer
Office of Departmental Financial Services
Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 1100
Detroit, MI 48226

CC: Brad Dick, Group Executive, Infrastructure
Jason Watt, Airport Department Director
David P. Massaron, Acting Chief Financial Officer
Stephanie Washington, Esq., City Council Liaison



MEMORANDUM

TO: Alvin Horhn, Assessor's Office

FROM: Hon. Scott Benson, City Council District 3 

CC: Hon. James Tate Jr., Chair, P&DD Standing Committee
Hon. Janee Ayers, Chair, BF&A Standing Committee
Hon. Janice Winfrey, City Clerk
David Whitaker, Director, LPD
Marcell Todd, Director, CPC
David Massaron, CFO
Maurice Cox, Director, P&DD
Stephanie Washington, City Council Liaison

VIA: Hon. Brenda Jones, City Council President

DATE: 5 June 2019

RE: **PARKING LOT PROPERTY/INCOME TAX RECEIPTS**

As Detroit looks to be as efficient as possible with our downtown property, please provide the following data in a spreadsheet and on a map:

1. Percentage of downtown property that is made up of surface parking lots.
2. Total property tax revenue accrued from these lots annually.
3. Total income tax revenue accrued from these lots annually.
4. Current zoning for each of the surface parking lots.

Please provide the information by 15 June 2019. If you have any questions do not hesitate to contact my office at, 313-224-1198.